



# GEORGIA LOCAL GOVERNMENT FINANCE

2000

County and Consolidated Governments  
Fiscal Planning Guide



Georgia Department of Community Affairs

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# GEORGIA LOCAL GOVERNMENT FINANCE

## 2000 COUNTY AND CONSOLIDATED GOVERNMENTS FISCAL PLANNING GUIDE

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**The Fiscal Planning Guide** provides data collected from counties and consolidated governments in Georgia through the 2000 Report of Local Government Finances. The Guide is a practical tool for local government officials in understanding the complexities of local finances in Georgia. Officials can use the Guide to examine the finances of their government in comparison with the finances of governments of comparable population size. The comparisons will provide officials with insights into how their governments are functioning in contrast with other local governments.

The information used to prepare the report was collected through a comprehensive survey of every county and consolidated government in the state. The project surveyed only general public purpose local governments. Not included were entities such as school boards and independent authorities. The survey has been the basis of a nineteen year-old cooperative agreement between the State of Georgia and the U.S. Bureau of the Census. The data collected by the survey is forwarded to the Census Bureau each year for inclusion in its nationwide series of reports on local governments.

The annual survey of local government finances obtains data for the most recent fiscal year which ended for each local government between July 1 and the following June 30 of each year. Data in this report is for the fiscal year, which ended between July 1, 1999 and June 30, 2000. For that reason, the data reported does not conform to a specific 12-month calendar period, since governments may have differing fiscal years. In addition, governments are not required to use

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audited data responding to the survey. Therefore, a degree of caution must be used when analyzing and interpreting the data. In addition, as governments use different accounting systems,

certain data requested in the survey may not be available from each local government in the exact format requested.

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### Using this Guide

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#### Comparing Local Finances

County and consolidated government officials should have little difficulty using the data contained in this report. To compare the finances of a particular government with those of a similar size, these steps should be followed:

**STEP 1.** Determine the population group of the government. To do this, use Appendix C, which lists all counties alphabetically, along with their 2000 population and the population group to which they belong (A through F).

**STEP 2.** Examine the data tables for the jurisdiction's population group. Each population group has a series of 10 tables. The group's letter designation is listed in the upper right hand corner of the page.

**STEP 3.** Compile the local government's data for comparison with the data of its population group. This may be difficult if audits and other local records are used. Therefore two options are suggested:

**Best Option:** Request a printout of the tables for your jurisdiction so that a direct comparison can be made. For this printout, contact:

Department of Community Affairs  
Research Services  
(404) 679-4907

**2nd Best Option:** Compile the data from your copy of the DCA local government finance survey, as completed in 2000 and submitted to DCA. Appendix B of this report provides the structure of data categories to be used in compiling the survey data to the form used in the tables.

#### A Word About The Tables

Each set of tables is preceded by a brief profile showing the number of counties in the group, their population range, and the total population of the group.

Table	Contents
1	General Revenues by Source
2	General Operating Expenditures by Category
3	Leading Capital Expenditures
4	Debt Issued, Retired, Outstanding at End of Year and Interest Paid on Debt
5	Cash and Investment Assets Held at End of Year
6	Debt Outstanding at End of Year, by Purpose
7	Revenues and Expenditures from Enterprise Funds
8	Personnel Expenditures for Current Operations
9	Revenue Sources in Per Capita Rank Order
10	Expenditures in Per Capita Rank Order

Per capita and average amounts, as defined below, are the primary yardsticks used in the tables to compare the finances of jurisdictions of similar size. These numbers are merely ways to compare revenues and expenditures: they are not goals or recommended levels or amounts to achieve.

**Per Capita Amount:** Total amount for any item or category divided by the total 2000

population of the jurisdictions reporting that amount.

**Average Amount:** Total amount reported by the group divided by the number of jurisdictions reporting the item.

### **The “Fine Print”**

There may be questions on the definition or use of a particular term. Most local governments will begin using the new Uniform Chart of Accounts for Local Governments in their fiscal year ending in 2001. Conversion to the uniform chart will provide greater uniformity in local government financial reporting. However, since local governments in Georgia are not yet required to conform to a “standard chart of accounts,” these governments may not use the same terminology.

This lack of uniformity can cause problems, but two features in this guide are designed to minimize confusion. First, Appendix B outlines

the structure of local finances employed by the Department of Community Affairs. It shows what items combine or form larger categories or classes of data. Second, a “Glossary” is included. Terms and usage likely to create confusion are explained.

Further definitions and clarifications are available upon request. The instructions received by local governments with the annual Report of Local Government Finances from DCA also contain specific instructions for accounting and reporting.

### **Feedback**

The Department of Community Affairs is determined to provide relevant information in a timely fashion and useful form. To improve the guide’s content and utility, the Board and staff of the Department invite and encourage feedback. Ideas on additional data, how to present the information, and ways to better serve Georgia’s local governments will be greatly appreciated.

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### **County Population Group Ranges**

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<b>Group</b>	<b>Population range</b>	<b>Number in group</b>	<b>Number reporting</b>
A	100,000 and Above	11	11
B	50,000 - 99,999	22	22
C	25,000 - 49,999	25	25
D	15,000 - 24,999	41	41
E	10,000 - 14,999	25	25
F	Less than 10,000	32	31
<b>Total</b>	<b>All counties</b>	<b>156 *</b>	<b>155</b>

Population ranges are based upon actual counts for the year 2000 obtained from the Bureau of the Census.

\* The governments of Athens-Clarke County, Augusta-Richmond County and Columbus-Muscogee County are surveyed as consolidated governments and are reported in that section of this report. Because of the limited number of consolidated governments, population groups are not prepared for these governments.

## Appendix A: Glossary

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### General Items

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**Average Amount (\$):** Total amount reported by the group divided by the number of jurisdictions reporting the item (rather than the total number of jurisdictions in the group).

**Enterprise Funds:** All fund activities of the government that are self-supporting. Examples would be trash and garbage collection, parking garages, ports, hospitals, golf courses, housing and self-insurance pools.

**General Capital Expenditures:** Purchases of land, equipment, and structures; and construction for all non-enterprise fund functions.

**General Obligation Bonds:** Bonded indebtedness backed by the "full faith and credit" of the local government.

**General Operating Expenditures:** Expenditures for current operations of all non-enterprise functions.

**General Revenues:** All revenues except revenues from enterprise funds and borrowed money.

**Interest Paid:** Interest payments on outstanding debt paid during the fiscal year.

**Intergovernmental Revenues:** Revenues received from other units or levels of government, including grants and transfer payments to the local government.

**Other Long-Term Debt:** Other forms of debt, which cannot be assigned as revenue bond debt, general obligation debt, or lease purchase debt.

**Per Capita Amount:** Total amount for any item or category divided by the total 2000 population of the jurisdictions reporting the amount.

**Revenue Bonds:** Bonded indebtedness backed by anticipated revenues derived from the project for which the money was borrowed.

**Short-Term Debt:** Indebtedness other than bonds, amortized within the calendar year in which the funds are borrowed.

**Use of Money and Property Revenues:** Primarily interest on invested funds, and, to a lesser extent, funds derived from rents and royalties.

**Utilities:** Enterprise funds, such as water and/or sewer systems, natural gas systems, public airports, and solid waste systems.

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### Terms Used in Table 9

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**DHR Health Grants:** State grants-in-aid for physical and mental health centers to local health departments. Considered as "State Intergovernmental Revenues" elsewhere in this report, but broken out in this particular Table. (See also, State Intergovernmental Revenue.)

**Miscellaneous Other Taxes:** All taxes not listed elsewhere in Table 9.

**Other Charges:** Service charges not listed elsewhere in Table 9.

**Other Licenses:** Licenses not listed elsewhere in Table 9.

**Other Miscellaneous Revenue:** All revenue not listed elsewhere in Table 9.

**Receipts from Sale of Materials:** Proceeds from the sale of materials other than real property.

**State Intergovernmental Revenue:** Includes all revenues derived from state government except DHR Health Grants. (See also, DHR Health Grants.)

**Total State Intergovernmental Revenue:** DHR Health Grants plus State Intergovernmental Revenue.

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### Terms Used in Table 10

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**County Hospital, DHR Health Grants and Public Health:** Regarded as separate expenditure categories for purposes of Table 10.

**Other Current Expenditures:** Expenditures for current operations (non-capital expenditures) not listed elsewhere in Table 10.

## Appendix B: Data Categories

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### General Revenues

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#### Property Taxes

- Real and personal property taxes
- FIFA, penalties, interest and cost
- Public utilities taxes
- Motor vehicle taxes
- Mobile home taxes
- Intangible taxes (regular and recording)
- Railroad equipment tax
- Tax collection fees

#### Sales Taxes

- Local option sales tax
- MARTA tax <sup>1</sup>
- Special purpose sales tax

#### Excise and Special Use Tax

- Alcoholic beverage taxes
- Insurance premiums taxes
- Hotel/motel tax
- Franchise payments taxes
- Other excise and special use taxes

#### Licenses and Permits Revenues

- Business licenses and occupational taxes
- Alcoholic beverage licenses
- Building permits
- Other licenses, permits and fees

#### Intergovernmental Revenues, by Type

- Payments in lieu of taxes
- General public purpose grants
- Fuel, oil and road mileage
- Road, street and bridge funds (DOT contracts)
- Water/wastewater grants
- Solid waste grants
- Revenues of county boards of health
- Crime and corrections grants
- Community Development Block Grants
- Public welfare grants
- Real estate transfer tax
- Other intergovernmental revenues

#### Intergovernmental Revenues, by Source

- State
- Other local governments
- Federal
- DHR physical and mental health grants

#### Service Charge Revenues

- Parking facilities and meters
- Parks and recreation charges
- Ambulance charges
- Hospital charges
- Garbage/trash collection charges
- Landfill fees
- Special assessments
- Fire service subscription fees
- Other service charges

#### Other revenues

- Interest earnings on investments
- Fines, forfeits and court fees
- Fee collections of county officers
- Receipts from sales of materials and surplus equipment
- Receipts from sale of real property (land and buildings)
- Cemetery fees
- Rents and royalties
- All additional revenues

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### Enterprise Fund Revenues

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#### By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

#### By Type of Revenues

- Operating revenue
- Other revenue

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### General Expenditures

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#### Administration

- Financial administration
- Tax commissioner
- Tax assessor/appraiser
- General administration
- General government buildings
- General insurance
- Legal fees

#### Courts

- Superior court
- State court
- Juvenile and magistrate court
- Probate court
- Clerk of courts
- Municipal court<sup>2</sup>

#### Public Safety and Corrections

- Sheriff's department
- Police department
- Correctional institute
- Jail
- Fire department

#### Community Development

- Community development
- Building inspection and regulation

#### Highways

- Highways, roads and bridges
- Drainage

#### Health and Human Service

- County hospital
- Payments to other hospitals

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<sup>1</sup> DeKalb and Fulton Counties only

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<sup>2</sup> Consolidated governments only

Public health  
Public welfare  
Ambulance service  
DHR physical and mental health grants

Leisure Services  
Parks and recreation  
Libraries

Public Works  
Parking facilities  
Natural resources  
Garbage and trash collection  
Garbage and trash disposal (landfill)

Education  
Expended by general government

Other Expenditures

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**Enterprise Fund Expenditures**

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By Purpose  
Water and sewer system  
Electric supply system  
Gas supply system  
Airport  
Solid waste system  
Other enterprise funds

By Type of Expenditure  
Current operations  
Purchase of land, equipment and structures  
Construction  
Interest expense

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**Personnel Expenditures**

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Employee benefits  
Salaries and wages for current operations  
Salaries and wages for construction

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**Intergovernmental Expenditures**

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By Purpose  
Parks and recreation  
Jails  
Fire protection  
Police protection  
Public health  
Hospitals

Libraries  
Public welfare  
Garbage and trash collection  
Garbage and trash disposal  
Highways, streets and drainage  
Water/sewer system  
Electric supply system  
Gas supply system  
Public transit  
Airport  
Other purposes

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**Debt**

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Bond Debt, by Purpose  
Airport  
Education (non-school board)  
Electric utility system  
Fire protection  
Gas utility system  
Industrial revenue bonds  
Law enforcement and corrections  
Multi-purpose  
Parks and recreation facilities  
Public buildings  
Public transit system  
Solid waste systems  
Streets, roads and highways  
Water system  
Other

Debt Issued, Retired, Interest Paid and Amount Outstanding  
at Beginning and End of Year  
Revenue bonds  
General obligation bonds  
Other long-term debt  
Lease pool/Capital purchase  
Short-term debt

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**Cash and Investment Assets Held at End of Fiscal Year**

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Cash and Deposits  
Federal Securities  
Federal Agency Securities  
State and Local Government Securities

Cash and Investment Assets Held, by Type  
Sinking funds  
Bond funds  
Held in other funds

County Group - T  
 Number Reporting = 157  
 Population Range = All Groups  
 2000 Population = 7,698,947

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	32,357,455	659.85
Property Taxes	12,613,330	257.22
Real and personal property taxes	9,840,734	200.68
All other property taxes	2,772,596	56.54
Sales Taxes	8,793,224	179.31
Local option sales taxes	3,293,444	67.16
MARTA tax	1,201,610	24.50
Special purpose sales tax	4,298,169	87.65
Excise and Special Use Taxes	1,429,743	29.16
Alcoholic beverage taxes	238,729	4.87
Insurance premiums taxes	867,978	17.70
Hotel/motel taxes	205,066	4.18
Franchise payments taxes	85,593	1.75
Other excise and special use taxes	32,377	0.66
Licenses, Permits and Fees	929,420	18.95
Intergovernmental Revenues	3,181,203	64.87
State	1,457,796	29.16
State DHR Health Grants	903,463	18.19
Other local funds	256,700	5.17
Federal funds	613,697	12.36
Service Charges and Other Revenues	5,410,536	110.33
Service charge revenues	1,102,243	22.33
Other revenues	4,342,976	88.00



**Table 2. General Operating Expenditures by Category**

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	21,682,912	439.35
Administration	4,331,153	87.76
Financial administration	397,551	8.06
Tax commissioner	407,141	8.25
Tax assessor/appraiser	390,685	7.92
General administration	1,825,407	36.99
General government buildings	573,151	11.61
General insurance	592,377	12.00
Legal fees	144,841	2.93
Public Safety and Corrections	6,605,307	133.84
Sheriff's department	1,954,111	39.60
Police department	1,260,146	25.53
Correctional institute	247,304	5.01
Jail	1,641,785	33.27
Fire department	1,501,961	30.43
Courts	2,026,243	41.06
Superior court	773,131	15.67
State court	265,933	5.39
Juvenile and magistrate court	423,736	8.59
Probate court	157,595	3.19
Clerk of courts	405,848	8.22
Municipal court	0	0.00
Health and Human Services	3,455,062	70.01
County/municipal hospital	548,605	11.12
Payments to other hospitals	202,965	4.11
Public health	637,167	12.91
Public welfare and social services	636,081	12.89
Ambulance service	531,600	10.77
State DHR health grants	898,644	18.21
Public works	437,293	8.86
Parking facilities and meters	586	0.01
Natural resources	69,767	1.41
Garbage and trash collection	149,927	3.04
Garbage disposal (landfill)	217,013	4.40

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	1,917,872	38.86
Highways and streets	1,841,801	37.32
Drainage	76,071	1.54
Leisure services	1,218,132	24.68
Parks and recreation	677,784	13.73
Libraries	540,348	10.95
Education (non-school board)	8,198	0.17
Community Development	591,169	11.98
Building inspection and regulation	288,330	5.84
Community development	302,839	6.14
Other General Operating	1,092,482	22.14

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	1,859,926	37.69
Total Construction	4,183,708	84.77
1 Highways and streets (Const.)	3,062,297	44.48
2 Community development (Const.)	1,777,325	25.48
3 General government buildings (Const.)	2,040,603	22.63
4 Jail (Const.)	1,212,132	14.58
5 Public welfare and social services (Const.)	937,339	13.01
6 Garbage and trash disposal (Const.)	413,013	11.84
7 Drainage (Const.)	2,606,281	11.67
8 Highways and streets (Land)	584,688	11.19
9 Other expenditures (Const.)	1,317,094	10.58
10 General administration (Const.)	1,586,517	10.32
11 Education - general govt. (Const.)	485,048	8.33
12 Parks and recreation (Land)	493,234	7.42
13 Parks and recreation (Const.)	733,311	6.63
14 Libraries (Const.)	939,122	5.96
15 Natural resources (Const.)	516,165	5.37

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year  
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	18,763,453	117.79	19
General obligation bonds	11,518,333	252.92	6
Other long-term debt	1,644,726	36.70	22
Lease purchase debt	3,416,672	58.56	76
Short-term debt	5,445,516	89.26	45
Retired during year			
Revenue bonds	1,141,366	11.13	52
General obligation bonds	1,902,709	18.18	43
Other long-term debt	424,371	6.01	62
Lease purchase debt	623,939	11.56	116
Short-term debt	4,681,170	86.04	52
Outstanding end of year			
Revenue bonds	42,349,483	393.92	50
General obligation bonds	20,572,577	185.46	37
Other long-term debt	3,241,692	44.71	58
Lease purchase debt	3,785,356	69.41	116
Short-term debt	2,595,542	67.34	31
Interest paid			
Revenue bonds	1,768,715	17.12	52
General obligation bonds	901,551	8.92	45
Other long-term debt	146,704	2.01	59
Lease purchase debt	139,110	2.54	114
Short-term debt	112,055	2.10	53

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	3,134,483	28.93	43
Bond funds	25,128,773	178.00	30
General/other funds	24,813,195	500.93	155

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Education	G.O.	90,045,000	1
2 Water/sewer system	revenue bond	45,413,435	39
3 All other	revenue bond	22,208,227	11
4 Jails	G.O.	18,687,971	10
5 Public buildings	G.O.	14,371,022	11
6 Highways, streets and drainage	G.O.	13,173,596	5
7 Water/sewer system	G.O.	11,434,554	7
8 Multi-purpose	G.O.	10,553,316	5
9 Parks and recreation facilities	G.O.	9,777,864	6
10 Parks and recreation facilities	revenue bond	9,237,043	4
11 Jails	other long-term	7,228,546	2
12 Solid waste system	revenue bond	6,452,094	7
13 All other	G.O.	4,544,014	10
14 All other	other long-term	4,347,673	15
15 Public buildings	lease pool	4,188,553	26

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Average amount (\$)	Number reporting	Average amount (\$)	Number reporting
Water and sewer	12,822,560	52	17,427,983	52
Electric supply	0	0	0	0
Gas supply	475,105	1	939,996	1
Airport	583,573	10	1,348,457	10
Solid waste system	1,950,188	54	1,960,162	54
Other enterprise funds	779,237	34	1,477,250	35

**Table 8. Average Personnel Expenditures for Current Operations**

Category	Average amount (\$)	As % of current operations
Employee benefits	2,695,876	13.0%
Gross salaries and wages	10,237,495	49.3%
Total personnel expenditures	12,933,371	62.2%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	1,432.12	100.0%
1 Hospital charges	282.92	19.8%
2 MARTA sales tax	231.19	16.1%
3 Real and personal property taxes	200.68	14.0%
4 Water and sewer system	132.27	9.2%
5 Special purpose sales tax	113.48	7.9%
6 Local option sales tax	86.35	6.0%
7 Interest earnings on investments	35.90	2.5%
8 State intergovernmental revenues	29.34	2.0%
9 Fines, forfeits and court fees	27.57	1.9%
10 Motor vehicle taxes	26.03	1.8%
11 Solid waste system	20.09	1.4%
12 State DHR health grants	18.21	1.3%
13 Insurance premiums taxes	17.70	1.2%
14 Gas supply system	16.82	1.2%
15 All additional revenues	15.85	1.1%
16 Public utilities taxes	15.39	1.1%
17 Federal intergovernmental revenues	14.29	1.0%
18 Landfill fees	12.30	0.9%
19 Other enterprise funds	10.72	0.7%
20 Business licenses and occupational taxes	10.00	0.7%
21 Ambulance charges	9.39	0.7%
22 Other service charges	9.27	0.6%
23 Tax collection fees	9.12	0.6%
24 Building permits	8.02	0.6%
25 Garbage and trash collection charges	7.78	0.5%
26 Other excise and special use taxes	7.41	0.5%
27 Fee collections of county officers	6.81	0.5%
28 Intangible taxes (regular and recording)	6.09	0.4%
29 Other local intergovernmental revenues	6.08	0.4%
30 FIFA, penalties, interest and cost	6.04	0.4%
31 Hotel/motel tax	5.78	0.4%
32 Alcoholic beverage taxes	5.02	0.4%
33 Special assessments	3.83	0.3%
34 Parks and recreation charges	3.34	0.2%
35 Airport	3.20	0.2%
36 Receipts from sale of materials	3.04	0.2%
37 Fire service subscription fees	2.73	0.2%
38 Franchise payments taxes	2.71	0.2%
39 Rents and royalties	2.59	0.2%
40 Receipts from sale of real property	1.85	0.1%
41 Other licenses, permits and fees	1.37	0.1%
42 Mobile home taxes	1.23	0.1%
43 Alcoholic beverage taxes	1.20	0.1%
44 Parking facilities and meters	0.64	0.0%
45 Railroad equipment tax	0.48	0.0%
46 Cemetery fees	0.00	0.0%
47 Electric supply system	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,077.72	100.0%
1 Water and sewer system	179.77	16.7%
2 Debt service costs	121.23	11.2%
3 Construction (non-utility)	90.26	8.4%
4 County/municipal hospital	56.59	5.3%
5 Police department	44.10	4.1%
6 Sheriff's department	39.60	3.7%
7 Purchase of equipment and land	37.96	3.5%
8 Highways and streets	37.32	3.5%
9 General administration	36.99	3.4%
10 Jail	35.76	3.3%
11 Gas supply system	33.29	3.1%
12 Fire department	32.35	3.0%
13 Other general expenditures	22.80	2.1%
14 Other enterprise funds	20.70	1.9%
15 Solid waste system	20.22	1.9%
16 State DHR health grants	18.21	1.7%
17 Payments to other hospitals	16.64	1.5%
18 Correctional institute	15.96	1.5%
19 Superior court	15.88	1.5%
20 Parks and recreation	14.38	1.3%
21 Ambulance service	14.16	1.3%
22 General insurance	13.88	1.3%
23 Public health	13.01	1.2%
24 Public welfare and social services	12.99	1.2%
25 Garbage and trash collection	12.42	1.2%
26 General government buildings	11.87	1.1%
27 Libraries	11.21	1.0%
28 Garbage and trash disposal	10.56	1.0%
29 Financial administration	9.06	0.8%
30 Juvenile and magistrate court	8.63	0.8%
31 Clerk of courts	8.50	0.8%
32 Tax commissioner	8.25	0.8%
33 Tax assessor/appraiser	8.02	0.7%
34 Airport	7.48	0.7%
35 Community development	7.35	0.7%
36 State Court	7.20	0.7%
37 Building inspection and regulation	7.11	0.7%
38 Drainage	4.65	0.4%
39 Legal fees	3.97	0.4%
40 Probate court	3.20	0.3%
41 Education (general government)	2.43	0.2%
42 Natural resources	1.66	0.2%
43 Parking facilities and meters	0.15	0.0%

County Group - A  
 Number Reporting = 11  
 Population Range = 100,000 and Above  
 2000 Population = 3,811,808

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	276,476,669	797.85
Property Taxes	113,705,393	328.13
Real and personal property taxes	90,235,936	260.40
All other property taxes	23,469,457	67.73
Sales Taxes	71,303,017	205.76
Local option sales taxes	21,842,429	63.03
MARTA tax	17,150,259	49.49
Special purpose sales tax	32,310,330	93.24
Excise and Special Use Taxes	10,768,747	31.08
Alcoholic beverage taxes	1,976,073	5.70
Insurance premiums taxes	5,733,081	16.54
Hotel/motel taxes	2,262,572	6.53
Franchise payments taxes	610,898	1.76
Other excise and special use taxes	186,124	0.54
Licenses, Permits and Fees	10,314,322	29.76
Intergovernmental Revenues	22,963,529	66.27
State	9,652,205	27.85
State DHR Health Grants	5,679,443	16.39
Other local funds	1,574,926	4.54
Federal funds	6,056,954	17.48
Service Charges and Other Revenues	47,421,661	136.85
Service charge revenues	6,353,461	18.33
Other revenues	41,068,200	118.51

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	170,641,946	492.43
Administration	36,219,622	104.52
Financial administration	4,102,396	11.84
Tax commissioner	2,767,137	7.99
Tax assessor/appraiser	2,458,124	7.09
General administration	15,397,214	44.43
General government buildings	4,876,778	14.07
General insurance	5,562,385	16.05
Legal fees	1,055,587	3.05
Public Safety and Corrections	55,100,068	159.01
Sheriff's department	10,374,140	29.94
Police department	16,491,792	47.59
Correctional institute	1,131,917	3.27
Jail	12,646,226	36.49
Fire department	14,455,994	41.72
Courts	17,393,275	50.19
Superior court	7,365,748	21.26
State court	2,914,566	8.41
Juvenile and magistrate court	3,634,465	10.49
Probate court	718,148	2.07
Clerk of courts	2,760,348	7.97
Municipal court	0	0.00
Health and Human Services	26,933,759	77.72
County/municipal hospital	6,361,389	18.36
Payments to other hospitals	2,422,658	6.99
Public health	4,462,042	12.88
Public welfare and social services	5,413,624	15.62
Ambulance service	2,594,604	7.49
State DHR health grants	5,679,443	16.39
Public works	833,315	2.40
Parking facilities and meters	8,315	0.02
Natural resources	263,297	0.76
Garbage and trash collection	413,897	1.19
Garbage disposal (landfill)	147,806	0.43



**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	10,291,819	29.70
Highways and streets	9,480,914	27.36
Drainage	810,906	2.34
Leisure services	11,322,665	32.67
Parks and recreation	5,391,855	15.56
Libraries	5,930,810	17.11
Education (non-school board)	0	0.00
Community Development	5,644,543	16.29
Building inspection and regulation	2,527,249	7.29
Community development	3,117,294	9.00
Other General Operating	6,902,880	19.92

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	15,765,771	45.50
Total Construction	38,754,978	111.84
1 Highways and streets (Const.)	17,501,150	48.95
2 Community development (Const.)	11,349,818	35.82
3 General government buildings (Const.)	9,150,452	24.92
4 Public welfare and social services (Const.)	6,943,057	14.85
5 Highways and streets (Land)	5,126,851	14.79
6 Drainage (Const.)	4,951,576	12.51
7 Parks and recreation (Land)	4,384,141	11.09
8 General administration (Const.)	4,773,516	8.83
9 General administration (Land)	2,217,361	6.40
10 Libraries (Const.)	2,127,016	5.47
11 Parks and recreation (Const.)	2,077,346	5.40
12 Police department (Const.)	2,824,791	4.22
13 Other expenditures (Const.)	1,383,596	3.52
14 Sheriffs department (Const.)	1,768,650	3.50
15 Fire department (Const.)	1,336,828	3.34
16 Police department (Land)	1,305,617	3.30
17 Public health (Const.)	1,488,657	3.19
18 Superior court (Const.)	1,482,347	3.10

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year  
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	39,882,120	71.72	4
General obligation bonds	0	0.00	0
Other long-term debt	5,407,320	33.06	3
Lease purchase debt	26,213,236	80.89	7
Short-term debt	51,500,000	93.31	3
Retired during year			
Revenue bonds	3,998,849	10.19	9
General obligation bonds	7,197,487	15.71	7
Other long-term debt	1,122,046	2.69	6
Lease purchase debt	1,915,426	5.98	10
Short-term debt	51,500,000	93.31	3
Outstanding end of year			
Revenue bonds	166,456,771	424.32	9
General obligation bonds	95,674,430	187.08	6
Other long-term debt	15,618,789	37.44	6
Lease purchase debt	27,389,343	85.48	10
Short-term debt	48,000,000	78.98	1
Interest paid			
Revenue bonds	7,984,895	20.35	9
General obligation bonds	4,765,028	10.40	7
Other long-term debt	649,644	1.56	6
Lease purchase debt	765,464	2.39	10
Short-term debt	1,116,674	2.02	3

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	10,602,050	23.38	7
Bond funds	88,622,069	173.29	6
General/other funds	245,057,945	707.18	11

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer system	revenue bond	183,237,125	7
2 Education	G.O.	90,045,000	1
3 All other	revenue bond	72,663,945	2
4 Public buildings	G.O.	63,594,838	2
5 All other	other long-term	55,710,000	1
6 All purposes	short-term	48,000,000	1
7 Multi-purpose	G.O.	43,271,578	1
8 All other	lease pool	42,241,805	5
9 Jails	G.O.	40,138,676	4
10 Highways, streets and drainage	G.O.	32,799,000	2
11 Parks and recreation facilities	G.O.	27,317,810	2
12 Solid waste system	revenue bond	16,087,500	2

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	67,488,788	8	87,012,128	8
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	1,573,054	3	3,758,056	3
Solid waste system	7,152,656	8	6,245,750	8
Other enterprise funds	3,811,009	4	8,003,357	4

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	23,591,881	14.3%
Gross salaries and wages	87,134,635	52.8%
Total personnel expenditures	110,726,516	67.1%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	1,317.08	100.0%
1 Real and personal property taxes	260.40	19.8%
2 MARTA sales tax	231.19	17.6%
3 Water and sewer system	164.63	12.5%
4 Special purpose sales tax	152.54	11.6%
5 Local option sales tax	101.68	7.7%
6 Interest earnings on investments	60.05	4.6%
7 Motor vehicle taxes	30.92	2.3%
8 State intergovernmental revenues	27.85	2.1%
9 Fines, forfeits and court fees	26.23	2.0%
10 All additional revenues	24.85	1.9%
11 Other excise and special use taxes	18.48	1.4%
12 Federal intergovernmental revenues	18.00	1.4%
13 Business licenses and occupational taxes	17.25	1.3%
14 Solid waste system	16.85	1.3%
15 Insurance premiums taxes	16.54	1.3%
16 State DHR health grants	16.39	1.2%
17 Public utilities taxes	13.13	1.0%
18 Tax collection fees	10.32	0.8%
19 Other enterprise funds	9.64	0.7%
20 Building permits	9.64	0.7%
21 Other service charges	8.20	0.6%
22 Landfill fees	8.08	0.6%
23 Intangible taxes (regular and recording)	8.00	0.6%
24 FIFA, penalties, interest and cost	7.09	0.5%
25 Hotel/motel tax	6.72	0.5%
26 Alcoholic beverage taxes	5.70	0.4%
27 Fee collections of county officers	5.39	0.4%
28 Garbage and trash collection charges	5.04	0.4%
29 Ambulance charges	4.91	0.4%
30 Other local intergovernmental revenues	4.54	0.3%
31 Special assessments	4.28	0.3%
32 Franchise payments taxes	3.86	0.3%
33 Parks and recreation charges	3.31	0.3%
34 Airport	3.17	0.2%
35 Rents and royalties	2.60	0.2%
36 Receipts from sale of materials	2.54	0.2%
37 Alcoholic beverage taxes	1.73	0.1%
38 Other licenses, permits and fees	1.64	0.1%
39 Receipts from sale of real property	1.27	0.1%
40 Fire service subscription fees	1.15	0.1%
41 Parking facilities and meters	0.68	0.1%
42 Mobile home taxes	0.36	0.0%
43 Railroad equipment tax	0.22	0.0%
44 Cemetery fees	0.00	0.0%
45 Electric supply system	0.00	0.0%
46 Gas supply system	0.00	0.0%
47 Hospital charges	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,127.07	100.0%
1 Water and sewer system	212.26	18.8%
2 Construction (non-utility)	111.84	9.9%
3 Debt service costs	109.58	9.7%
4 County/municipal hospital	85.75	7.6%
5 Police department	49.40	4.4%
6 Purchase of equipment and land	45.50	4.0%
7 General administration	44.43	3.9%
8 Fire department	44.42	3.9%
9 Jail	36.49	3.2%
10 Sheriff's department	29.94	2.7%
11 Highways and streets	27.36	2.4%
12 Superior court	21.26	1.9%
13 Other enterprise funds	20.23	1.8%
14 Other general expenditures	19.92	1.8%
15 Payments to other hospitals	18.92	1.7%
16 Garbage and trash collection	17.20	1.5%
17 Libraries	17.11	1.5%
18 State DHR health grants	16.39	1.5%
19 General insurance	16.05	1.4%
20 Public welfare and social services	15.62	1.4%
21 Parks and recreation	15.56	1.4%
22 Solid waste system	14.71	1.3%
23 General government buildings	14.07	1.2%
24 Public health	12.88	1.1%
25 Financial administration	11.84	1.1%
26 Juvenile and magistrate court	10.49	0.9%
27 Ambulance service	10.12	0.9%
28 Community development	9.27	0.8%
29 State Court	8.41	0.7%
30 Tax commissioner	7.99	0.7%
31 Clerk of courts	7.97	0.7%
32 Correctional institute	7.92	0.7%
33 Building inspection and regulation	7.78	0.7%
34 Airport	7.56	0.7%
35 Tax assessor/appraiser	7.09	0.6%
36 Drainage	5.20	0.5%
37 Legal fees	3.91	0.3%
38 Probate court	2.07	0.2%
39 Garbage and trash disposal	1.51	0.1%
40 Natural resources	0.90	0.1%
41 Parking facilities and meters	0.15	0.0%

County Group - B  
 Number Reporting = 22  
 Population Range = 50,000 - 99,999  
 2000 Population = 1,677,073

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	42,771,431	561.08
Property Taxes	13,853,840	181.74
Real and personal property taxes	10,539,716	138.26
All other property taxes	3,314,123	43.47
Sales Taxes	14,132,541	185.39
Local option sales taxes	6,634,036	87.03
MARTA tax	0	0.00
Special purpose sales tax	7,498,505	98.37
Excise and Special Use Taxes	2,316,054	30.38
Alcoholic beverage taxes	386,609	5.07
Insurance premiums taxes	1,386,227	18.18
Hotel/motel taxes	248,407	3.26
Franchise payments taxes	192,684	2.53
Other excise and special use taxes	102,127	1.34
Licenses, Permits and Fees	936,011	12.28
Intergovernmental Revenues	5,375,856	70.52
State	2,222,421	29.15
State DHR Health Grants	1,913,117	25.10
Other local funds	578,830	7.59
Federal funds	661,488	8.68
Service Charges and Other Revenues	6,157,130	80.77
Service charge revenues	1,429,823	18.76
Other revenues	4,727,307	62.01

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	30,246,370	396.77
Administration	5,037,828	66.09
Financial administration	361,963	4.75
Tax commissioner	595,235	7.81
Tax assessor/appraiser	584,601	7.67
General administration	2,099,110	27.54
General government buildings	729,607	9.57
General insurance	408,994	5.37
Legal fees	258,317	3.39
Public Safety and Corrections	10,144,283	133.07
Sheriff's department	4,031,429	52.88
Police department	605,671	7.95
Correctional institute	611,733	8.02
Jail	2,642,239	34.66
Fire department	2,253,212	29.56
Courts	2,632,597	34.53
Superior court	865,625	11.36
State court	244,213	3.20
Juvenile and magistrate court	645,109	8.46
Probate court	224,438	2.94
Clerk of courts	653,213	8.57
Municipal court	0	0.00
Health and Human Services	5,298,722	69.51
County/municipal hospital	105,530	1.38
Payments to other hospitals	107,525	1.41
Public health	1,478,360	19.39
Public welfare and social services	1,156,500	15.17
Ambulance service	537,690	7.05
State DHR health grants	1,913,117	25.10
Public works	571,558	7.50
Parking facilities and meters	0	0.00
Natural resources	85,789	1.13
Garbage and trash collection	165,178	2.17
Garbage disposal (landfill)	320,591	4.21

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	2,647,045	34.72
Highways and streets	2,535,774	33.26
Drainage	111,271	1.46
Leisure services	1,651,154	21.66
Parks and recreation	1,149,674	15.08
Libraries	501,479	6.58
Education (non-school board)	39,073	0.51
Community Development	657,477	8.62
Building inspection and regulation	484,470	6.36
Community development	173,006	2.27
Other General Operating	1,566,634	20.55

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	1,881,925	24.69
Total Construction	5,478,230	71.86
1 Highways and streets (Const.)	3,190,655	41.03
2 Other expenditures (Const.)	2,478,926	31.98
3 Jail (Const.)	1,777,890	23.43
4 Clerk of courts (Const.)	1,802,103	20.18
5 Sheriffs department (Const.)	1,386,297	16.97
6 General government buildings (Const.)	1,094,546	13.93
7 Libraries (Const.)	1,009,657	10.38
8 Correctional institute (Const.)	710,203	10.32
9 Parks and recreation (Const.)	756,633	9.92
10 Garbage and trash disposal (Const.)	615,683	7.99
11 Garbage and trash disposal (Land)	424,685	6.32
12 Community development (Const.)	445,847	5.67
13 Public welfare and social services (Const.)	420,052	5.58
14 Drainage (Land)	311,380	5.56
15 Natural resources (Const.)	516,165	5.37
16 Education - general govt. (Const.)	384,235	5.15
17 Highways and streets (Land)	362,330	4.80
18 Sheriffs department (Land)	345,043	4.57



**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year  
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	23,237,272	287.32	8
General obligation bonds	21,558,333	303.86	3
Other long-term debt	1,383,966	18.26	4
Lease purchase debt	2,790,287	35.75	15
Short-term debt	7,882,947	108.65	6
Retired during year			
Revenue bonds	1,119,446	14.49	14
General obligation bonds	1,909,545	26.62	11
Other long-term debt	817,405	10.68	14
Lease purchase debt	1,553,418	20.16	18
Short-term debt	8,429,887	116.19	6
Outstanding end of year			
Revenue bonds	33,607,171	431.30	15
General obligation bonds	18,434,375	253.93	8
Other long-term debt	4,141,448	54.88	13
Lease purchase debt	4,856,948	63.76	19
Short-term debt	1,599,227	26.29	3
Interest paid			
Revenue bonds	1,077,834	13.83	15
General obligation bonds	453,843	6.33	11
Other long-term debt	211,826	2.77	14
Lease purchase debt	204,319	2.68	19
Short-term debt	171,678	2.37	6

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	4,136,487	53.46	12
Bond funds	17,198,956	229.08	12
General/other funds	27,564,508	361.59	22

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer system	revenue bond	32,483,092	12
2 All other	revenue bond	23,269,354	4
3 Water/sewer system	G.O.	18,571,250	4
4 Jails	other long-term	9,770,000	1
5 Jails	G.O.	9,002,500	2
6 Public buildings	G.O.	7,928,333	3
7 Public buildings	lease pool	6,763,905	8
8 All other	G.O.	5,952,500	2
9 Solid waste system	G.O.	5,250,000	3
10 Parks and recreation facilities	G.O.	3,745,000	1
11 Water/sewer system	other long-term	3,652,302	11
12 Jails	lease pool	3,450,000	1

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	7,594,486	14	12,208,687	14
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	339,095	2	417,622	2
Solid waste system	1,605,766	12	1,999,359	12
Other enterprise funds	842,522	5	1,641,360	5

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	3,515,431	12.4%
Gross salaries and wages	13,520,368	47.7%
Total personnel expenditures	17,035,798	60.1%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	745.39	100.0%
1 Real and personal property taxes	138.26	18.5%
2 Special purpose sales tax	102.06	13.7%
3 Water and sewer system	96.35	12.9%
4 Local option sales tax	94.10	12.6%
5 State intergovernmental revenues	29.15	3.9%
6 Fines, forfeits and court fees	28.91	3.9%
7 State DHR health grants	25.10	3.4%
8 Motor vehicle taxes	20.35	2.7%
9 Solid waste system	19.65	2.6%
10 Insurance premiums taxes	18.18	2.4%
11 Interest earnings on investments	17.19	2.3%
12 Other service charges	11.02	1.5%
13 Public utilities taxes	10.66	1.4%
14 Federal intergovernmental revenues	10.33	1.4%
15 Other local intergovernmental revenues	10.06	1.4%
16 Other enterprise funds	9.96	1.3%
17 Other excise and special use taxes	9.28	1.2%
18 Ambulance charges	8.60	1.2%
19 Building permits	7.97	1.1%
20 Tax collection fees	7.87	1.1%
21 Landfill fees	7.53	1.0%
22 Fee collections of county officers	6.71	0.9%
23 All additional revenues	5.90	0.8%
24 Alcoholic beverage taxes	5.07	0.7%
25 Receipts from sale of materials	4.99	0.7%
26 FIFA, penalties, interest and cost	4.82	0.6%
27 Hotel/motel tax	4.82	0.6%
28 Intangible taxes (regular and recording)	4.69	0.6%
29 Airport	3.77	0.5%
30 Business licenses and occupational taxes	3.33	0.4%
31 Parks and recreation charges	3.29	0.4%
32 Fire service subscription fees	2.77	0.4%
33 Franchise payments taxes	2.77	0.4%
34 Special assessments	2.25	0.3%
35 Rents and royalties	2.08	0.3%
36 Receipts from sale of real property	1.43	0.2%
37 Other licenses, permits and fees	1.19	0.2%
38 Mobile home taxes	1.09	0.1%
39 Alcoholic beverage taxes	0.77	0.1%
40 Garbage and trash collection charges	0.56	0.1%
41 Railroad equipment tax	0.25	0.0%
42 Parking facilities and meters	0.25	0.0%
43 Cemetery fees	0.00	0.0%
44 Electric supply system	0.00	0.0%
45 Gas supply system	0.00	0.0%
46 Hospital charges	0.00	0.0%
47 MARTA sales tax	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	930.11	100.0%
1 Water and sewer system	154.90	16.7%
2 Debt service costs	143.96	15.5%
3 Construction (non-utility)	71.86	7.7%
4 Sheriff's department	52.88	5.7%
5 Jail	42.58	4.6%
6 Highways and streets	33.26	3.6%
7 Fire department	31.22	3.4%
8 General administration	27.54	3.0%
9 Correctional institute	25.70	2.8%
10 State DHR health grants	25.10	2.7%
11 Purchase of equipment and land	24.69	2.7%
12 Solid waste system	24.46	2.6%
13 Police department	23.32	2.5%
14 Other general expenditures	21.41	2.3%
15 Other enterprise funds	19.40	2.1%
16 Public health	19.39	2.1%
17 Parks and recreation	16.64	1.8%
18 Public welfare and social services	15.74	1.7%
19 Payments to other hospitals	13.31	1.4%
20 Superior court	11.36	1.2%
21 Ambulance service	9.86	1.1%
22 General government buildings	9.57	1.0%
23 Garbage and trash disposal	8.68	0.9%
24 Clerk of courts	8.57	0.9%
25 Juvenile and magistrate court	8.46	0.9%
26 Tax assessor/appraiser	8.13	0.9%
27 General insurance	8.07	0.9%
28 Tax commissioner	7.81	0.8%
29 Building inspection and regulation	7.77	0.8%
30 County/municipal hospital	7.63	0.8%
31 Libraries	6.58	0.7%
32 Garbage and trash collection	6.17	0.7%
33 State Court	5.44	0.6%
34 Financial administration	5.18	0.6%
35 Legal fees	4.97	0.5%
36 Airport	4.65	0.5%
37 Drainage	3.78	0.4%
38 Education (general government)	2.96	0.3%
39 Probate court	2.94	0.3%
40 Community development	2.88	0.3%
41 Natural resources	1.28	0.1%

County Group - C  
 Number Reporting = 25  
 Population Range = 25,000 - 49,999  
 2000 Population = 879,457

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	16,311,168	463.67
Property Taxes	6,046,618	171.88
Real and personal property taxes	4,721,870	134.23
All other property taxes	1,324,748	37.66
Sales Taxes	4,483,810	127.46
Local option sales taxes	2,176,842	61.88
MARTA tax	0	0.00
Special purpose sales tax	2,306,968	65.58
Excise and Special Use Taxes	804,900	22.88
Alcoholic beverage taxes	101,679	2.89
Insurance premiums taxes	642,586	18.27
Hotel/motel taxes	7,725	0.22
Franchise payments taxes	46,346	1.32
Other excise and special use taxes	6,565	0.19
Licenses, Permits and Fees	180,194	5.12
Intergovernmental Revenues	2,061,952	58.61
State	1,020,548	27.85
State DHR Health Grants	803,884	22.85
Other local funds	144,500	4.11
Federal funds	133,842	3.80
Service Charges and Other Revenues	2,733,693	77.71
Service charge revenues	975,747	27.74
Other revenues	1,757,946	49.97

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	12,333,190	350.59
Administration	2,548,549	72.45
Financial administration	124,014	3.53
Tax commissioner	296,926	8.44
Tax assessor/appraiser	295,117	8.39
General administration	1,168,263	33.21
General government buildings	312,681	8.89
General insurance	275,027	7.82
Legal fees	76,522	2.18
Public Safety and Corrections	3,345,396	95.10
Sheriff's department	1,408,703	40.04
Police department	59,569	1.69
Correctional institute	314,838	8.95
Jail	1,133,385	32.22
Fire department	428,901	12.19
Courts	1,014,178	28.83
Superior court	308,835	8.78
State court	81,124	2.31
Juvenile and magistrate court	206,668	5.87
Probate court	135,799	3.86
Clerk of courts	281,750	8.01
Municipal court	0	0.00
Health and Human Services	1,798,699	51.13
County/municipal hospital	16,593	0.47
Payments to other hospitals	37,609	1.07
Public health	291,135	8.28
Public welfare and social services	189,137	5.38
Ambulance service	460,340	13.09
State DHR health grants	803,884	22.85
Public works	499,001	14.18
Parking facilities and meters	0	0.00
Natural resources	59,817	1.70
Garbage and trash collection	214,042	6.08
Garbage disposal (landfill)	225,142	6.40

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	1,647,670	46.84
Highways and streets	1,633,979	46.45
Drainage	13,691	0.39
Leisure services	453,791	12.90
Parks and recreation	323,433	9.19
Libraries	130,358	3.71
Education (non-school board)	9,650	0.27
Community Development	217,502	6.18
Building inspection and regulation	108,058	3.07
Community development	109,444	3.11
Other General Operating	798,754	22.71

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	987,827	28.08
Total Construction	1,662,544	47.26
1 Highways and streets (Const.)	1,211,815	33.09
2 Other expenditures (Const.)	972,188	27.20
3 Education - general govt. (Const.)	686,674	27.00
4 General government buildings (Const.)	879,559	25.43
5 Garbage and trash disposal (Const.)	691,280	22.10
6 Public welfare and social services (Const.)	346,176	10.87
7 Jail (Const.)	306,613	8.70
8 Highways and streets (Land)	268,651	7.64
9 Community development (Land)	228,224	6.79
10 Parks and recreation (Const.)	242,981	6.37
11 Public health (Const.)	220,011	5.68
12 Fire department (Land)	178,088	4.76
13 Sheriffs department (Land)	158,681	4.51
14 Superior court (Const.)	167,165	3.83
15 General government buildings (Land)	104,365	2.93
16 Other expenditures (Land)	94,254	2.63
17 Fire department (Const.)	88,155	2.48
18 Police department (Land)	76,556	2.01

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year  
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	78,941	2.28	2
General obligation bonds	0	0.00	0
Other long-term debt	11,841	0.45	1
Lease purchase debt	1,321,907	42.31	11
Short-term debt	2,764,513	75.33	8
Retired during year			
Revenue bonds	214,371	5.85	11
General obligation bonds	558,395	16.14	7
Other long-term debt	57,537	1.73	9
Lease purchase debt	376,537	10.87	20
Short-term debt	2,211,103	58.04	9
Outstanding end of year			
Revenue bonds	5,530,920	151.20	11
General obligation bonds	1,085,783	32.74	6
Other long-term debt	659,694	20.89	9
Lease purchase debt	1,305,951	38.18	21
Short-term debt	3,402,140	94.57	4
Interest paid			
Revenue bonds	156,644	4.39	10
General obligation bonds	47,139	1.41	8
Other long-term debt	28,483	0.89	8
Lease purchase debt	63,371	1.85	19
Short-term debt	89,174	2.38	8

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	420,703	11.82	10
Bond funds	1,870,733	51.58	3
General/other funds	8,095,987	230.14	25



**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer system	revenue bond	5,959,637	9
2 All purposes	short-term	3,402,140	4
3 Solid waste system	revenue bond	2,626,304	1
4 Public buildings	lease pool	2,070,647	6
5 All other	G.O.	1,428,750	1
6 Jails	lease pool	1,225,127	4
7 Public buildings	G.O.	1,143,282	2
8 Solid waste system	G.O.	967,203	2
9 All other	revenue bond	918,542	2
10 Solid waste system	other long-term	787,917	4
11 Water/sewer system	lease pool	562,047	1
12 Water/sewer system	other long-term	456,188	6

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	1,172,039	9	1,637,885	9
Electric supply	0	0	0	0
Gas supply	475,105	1	939,996	1
Airport	144,609	3	568,892	2
Solid waste system	1,181,097	13	1,293,401	13
Other enterprise funds	492,309	7	573,393	8

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	1,294,469	11.2%
Gross salaries and wages	5,176,185	44.9%
Total personnel expenditures	6,470,654	56.1%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	637.83	100.0%
1 Real and personal property taxes	134.23	21.0%
2 Special purpose sales tax	75.09	11.8%
3 Local option sales tax	69.34	10.9%
4 Water and sewer system	33.61	5.3%
5 Solid waste system	30.38	4.8%
6 State intergovernmental revenues	29.12	4.6%
7 Fines, forfeits and court fees	27.67	4.3%
8 State DHR health grants	22.85	3.6%
9 Motor vehicle taxes	20.96	3.3%
10 Insurance premiums taxes	18.27	2.9%
11 Gas supply system	16.82	2.6%
12 Landfill fees	14.91	2.3%
13 Other enterprise funds	14.67	2.3%
14 Ambulance charges	12.93	2.0%
15 Other service charges	12.19	1.9%
16 Garbage and trash collection charges	11.28	1.8%
17 Interest earnings on investments	8.08	1.3%
18 Fee collections of county officers	7.68	1.2%
19 Public utilities taxes	7.30	1.1%
20 Tax collection fees	7.11	1.1%
21 Fire service subscription fees	6.21	1.0%
22 All additional revenues	5.56	0.9%
23 Other local intergovernmental revenues	4.85	0.8%
24 Federal intergovernmental revenues	4.64	0.7%
25 FIFA, penalties, interest and cost	4.43	0.7%
26 Building permits	3.96	0.6%
27 Parks and recreation charges	3.77	0.6%
28 Airport	3.69	0.6%
29 Special assessments	3.57	0.6%
30 Intangible taxes (regular and recording)	3.54	0.6%
31 Alcoholic beverage taxes	3.35	0.5%
32 Rents and royalties	2.98	0.5%
33 Mobile home taxes	2.59	0.4%
34 Receipts from sale of real property	2.09	0.3%
35 Franchise payments taxes	1.52	0.2%
36 Business licenses and occupational taxes	1.51	0.2%
37 Receipts from sale of materials	1.39	0.2%
38 Other excise and special use taxes	1.22	0.2%
39 Railroad equipment tax	0.78	0.1%
40 Other licenses, permits and fees	0.75	0.1%
41 Hotel/motel tax	0.60	0.1%
42 Alcoholic beverage taxes	0.35	0.1%
43 Cemetery fees	0.00	0.0%
44 Electric supply system	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 Parking facilities and meters	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	763.15	100.0%
1 Debt service costs	95.08	12.5%
2 Construction (non-utility)	51.50	6.7%
3 Water and sewer system	46.97	6.2%
4 Highways and streets	46.45	6.1%
5 Sheriff's department	40.04	5.2%
6 Correctional institute	34.93	4.6%
7 Jail	34.32	4.5%
8 Gas supply system	33.29	4.4%
9 Solid waste system	33.27	4.4%
10 General administration	33.21	4.4%
11 Purchase of equipment and land	28.17	3.7%
12 State DHR health grants	22.85	3.0%
13 Other general expenditures	22.71	3.0%
14 Other enterprise funds	17.57	2.3%
15 Ambulance service	17.11	2.2%
16 Garbage and trash disposal	15.88	2.1%
17 Police department	15.04	2.0%
18 Garbage and trash collection	14.01	1.8%
19 Airport	13.94	1.8%
20 Fire department	13.22	1.7%
21 General insurance	12.31	1.6%
22 Parks and recreation	10.77	1.4%
23 General government buildings	9.24	1.2%
24 Superior court	9.05	1.2%
25 Clerk of courts	8.66	1.1%
26 Tax commissioner	8.44	1.1%
27 Tax assessor/appraiser	8.39	1.1%
28 Public health	8.28	1.1%
29 Juvenile and magistrate court	5.87	0.8%
30 Drainage	5.84	0.8%
31 Public welfare and social services	5.38	0.7%
32 Community development	5.15	0.7%
33 Financial administration	4.60	0.6%
34 Libraries	4.43	0.6%
35 Building inspection and regulation	4.20	0.6%
36 Payments to other hospitals	4.20	0.6%
37 State Court	4.10	0.5%
38 County/municipal hospital	4.08	0.5%
39 Probate court	3.86	0.5%
40 Legal fees	3.34	0.4%
41 Natural resources	2.13	0.3%
42 Education (general government)	1.27	0.2%

County Group - D  
 Number Reporting = 41  
 Population Range = 15,000 - 24,999  
 2000 Population = 818,804

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	10,574,219	529.48
Property Taxes	4,099,828	205.29
Real and personal property taxes	2,907,394	145.58
All other property taxes	1,192,433	59.71
Sales Taxes	2,886,558	144.54
Local option sales taxes	1,255,872	62.89
MARTA tax	0	0.00
Special purpose sales tax	1,630,686	81.65
Excise and Special Use Taxes	534,714	26.77
Alcoholic beverage taxes	68,411	3.43
Insurance premiums taxes	399,517	20.01
Hotel/motel taxes	27,257	1.36
Franchise payments taxes	25,614	1.28
Other excise and special use taxes	13,915	0.70
Licenses, Permits and Fees	124,414	6.23
Intergovernmental Revenues	1,109,830	55.57
State	664,224	33.26
State DHR Health Grants	206,441	10.34
Other local funds	90,981	4.56
Federal funds	148,185	7.42
Service Charges and Other Revenues	1,818,874	91.08
Service charge revenues	618,781	30.98
Other revenues	1,200,093	60.09

**Table 2. General Operating Expenditures by Category**

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	7,930,864	397.12
Administration	1,484,968	74.36
Financial administration	83,199	4.17
Tax commissioner	170,060	8.52
Tax assessor/appraiser	198,750	9.95
General administration	595,769	29.83
General government buildings	169,805	8.50
General insurance	219,729	11.00
Legal fees	47,658	2.39
Public Safety and Corrections	1,859,469	93.11
Sheriff's department	1,009,988	50.57
Police department	7,393	0.37
Correctional institute	83,573	4.18
Jail	482,323	24.15
Fire department	276,193	13.83
Courts	576,635	28.87
Superior court	194,736	9.75
State court	31,597	1.58
Juvenile and magistrate court	93,318	4.67
Probate court	94,649	4.74
Clerk of courts	162,335	8.13
Municipal court	0	0.00
Health and Human Services	1,044,959	52.32
County/municipal hospital	90,606	4.54
Payments to other hospitals	21,606	1.08
Public health	152,999	7.66
Public welfare and social services	127,022	6.36
Ambulance service	446,286	22.35
State DHR health grants	206,441	10.34
Public works	470,722	23.57
Parking facilities and meters	0	0.00
Natural resources	52,250	2.62
Garbage and trash collection	131,400	6.58
Garbage disposal (landfill)	287,072	14.37

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	1,356,014	67.90
Highways and streets	1,353,746	67.79
Drainage	2,268	0.11
Leisure services	294,540	14.75
Parks and recreation	212,132	10.62
Libraries	82,408	4.13
Education (non-school board)	0	0.00
Community Development	156,615	7.84
Building inspection and regulation	66,564	3.33
Community development	90,051	4.51
Other General Operating	686,943	34.40

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	897,498	44.94
Total Construction	1,198,849	60.03
1 General administration (Const.)	2,849,540	131.93
2 Jail (Const.)	1,697,411	76.52
3 Highways and streets (Const.)	708,106	35.81
4 Community development (Const.)	523,313	25.63
5 Garbage and trash disposal (Const.)	365,123	18.21
6 Correctional institute (Const.)	343,886	14.44
7 Public welfare and social services (Const.)	309,596	14.25
8 Public health (Const.)	293,602	14.06
9 Highways and streets (Land)	250,970	12.51
10 General government buildings (Land)	211,834	10.34
11 Drainage (Const.)	164,343	10.09
12 Parks and recreation (Const.)	200,939	9.10
13 Community development (Land)	193,227	8.85
14 Other expenditures (Const.)	200,245	8.84
15 Other expenditures (Land)	149,154	7.43
16 General government buildings (Const.)	133,920	6.69
17 Fire department (Land)	128,768	6.34
18 Sheriffs department (Const.)	114,604	4.89

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year  
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	3,473,671	154.63	3
General obligation bonds	1,478,333	73.42	3
Other long-term debt	3,001,361	144.58	4
Lease purchase debt	448,561	22.92	23
Short-term debt	893,972	43.51	9
Retired during year			
Revenue bonds	420,921	19.48	11
General obligation bonds	640,620	29.79	7
Other long-term debt	344,922	16.60	18
Lease purchase debt	273,305	13.47	31
Short-term debt	757,638	38.12	8
Outstanding end of year			
Revenue bonds	4,819,954	220.64	10
General obligation bonds	1,948,132	92.33	8
Other long-term debt	1,789,868	88.45	15
Lease purchase debt	975,353	48.61	31
Short-term debt	1,313,862	64.83	5
Interest paid			
Revenue bonds	181,175	8.39	11
General obligation bonds	106,830	4.91	8
Other long-term debt	68,953	3.32	18
Lease purchase debt	59,869	2.93	29
Short-term debt	34,024	1.68	9

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	649,285	29.57	5
Bond funds	1,303,334	61.90	6
General/other funds	5,725,597	287.07	40

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer system	revenue bond	6,486,232	6
2 Jails	other long-term	4,687,092	1
3 Water/sewer system	G.O.	2,692,500	2
4 Jails	G.O.	2,210,000	1
5 All other	revenue bond	1,972,500	2
6 Multi-purpose	other long-term	1,709,736	2
7 Public buildings	G.O.	1,625,000	2
8 Industrial revenue bonds	revenue bond	1,543,333	3
9 Fire protection	G.O.	1,500,000	1
10 All other	other long-term	1,350,321	5
11 Jails	lease pool	1,344,323	6
12 All purposes	short-term	1,313,862	5

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	595,762	11	1,190,167	11
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	1,830	1	104,740	2
Solid waste system	816,913	14	932,876	14
Other enterprise funds	317,947	7	703,484	7

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	782,384	10.1%
Gross salaries and wages	3,299,397	42.7%
Total personnel expenditures	4,081,781	52.8%



Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	791.98	100.0%
1 Real and personal property taxes	145.58	18.4%
2 Public utilities taxes	123.74	15.6%
3 Special purpose sales tax	86.43	10.9%
4 Local option sales tax	66.03	8.3%
5 Solid waste system	40.48	5.1%
6 State intergovernmental revenues	33.26	4.2%
7 Fines, forfeits and court fees	29.10	3.7%
8 Water and sewer system	27.02	3.4%
9 Motor vehicle taxes	22.43	2.8%
10 Insurance premiums taxes	20.01	2.5%
11 Ambulance charges	17.28	2.2%
12 Other enterprise funds	16.94	2.1%
13 Garbage and trash collection charges	15.34	1.9%
14 Landfill fees	15.07	1.9%
15 Federal intergovernmental revenues	11.20	1.4%
16 Special assessments	10.54	1.3%
17 State DHR health grants	10.34	1.3%
18 Interest earnings on investments	9.87	1.2%
19 All additional revenues	9.67	1.2%
20 Fee collections of county officers	9.58	1.2%
21 Other service charges	9.30	1.2%
22 Tax collection fees	8.14	1.0%
23 Other local intergovernmental revenues	7.51	0.9%
24 FIFA, penalties, interest and cost	5.41	0.7%
25 Building permits	4.78	0.6%
26 Receipts from sale of real property	4.66	0.6%
27 Intangible taxes (regular and recording)	4.31	0.5%
28 Alcoholic beverage taxes	3.89	0.5%
29 Other excise and special use taxes	3.85	0.5%
30 Hotel/motel tax	3.46	0.4%
31 Rents and royalties	3.00	0.4%
32 Parks and recreation charges	2.93	0.4%
33 Mobile home taxes	2.74	0.3%
34 Receipts from sale of materials	2.32	0.3%
35 Business licenses and occupational taxes	1.79	0.2%
36 Franchise payments taxes	1.57	0.2%
37 Railroad equipment tax	0.91	0.1%
38 Other licenses, permits and fees	0.88	0.1%
39 Alcoholic beverage taxes	0.52	0.1%
40 Airport	0.09	0.0%
41 Cemetery fees	0.00	0.0%
42 Electric supply system	0.00	0.0%
43 Fire service subscription fees	0.00	0.0%
44 Gas supply system	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 Parking facilities and meters	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	926.33	100.0%
1 Debt service costs	151.45	16.3%
2 Construction (non-utility)	76.40	8.2%
3 Highways and streets	67.79	7.3%
4 Water and sewer system	53.97	5.8%
5 Sheriff's department	50.57	5.5%
6 Solid waste system	46.23	5.0%
7 Purchase of equipment and land	45.39	4.9%
8 Correctional institute	42.69	4.6%
9 Other enterprise funds	37.49	4.0%
10 Other general expenditures	35.81	3.9%
11 General administration	29.83	3.2%
12 Jail	27.83	3.0%
13 Ambulance service	26.28	2.8%
14 Garbage and trash disposal	21.03	2.3%
15 County/municipal hospital	20.77	2.2%
16 Payments to other hospitals	14.65	1.6%
17 Fire department	14.52	1.6%
18 Garbage and trash collection	13.96	1.5%
19 General insurance	12.22	1.3%
20 Parks and recreation	11.15	1.2%
21 Superior court	10.35	1.1%
22 State DHR health grants	10.34	1.1%
23 Tax assessor/appraiser	9.95	1.1%
24 General government buildings	9.62	1.0%
25 Clerk of courts	9.12	1.0%
26 Tax commissioner	8.52	0.9%
27 Public health	8.08	0.9%
28 Financial administration	6.97	0.8%
29 Community development	6.53	0.7%
30 Public welfare and social services	6.36	0.7%
31 Airport	5.62	0.6%
32 Building inspection and regulation	5.49	0.6%
33 Probate court	4.87	0.5%
34 Juvenile and magistrate court	4.80	0.5%
35 Police department	4.45	0.5%
36 Libraries	4.24	0.5%
37 State Court	3.68	0.4%
38 Legal fees	3.30	0.4%
39 Natural resources	2.99	0.3%
40 Drainage	1.00	0.1%

County Group - E  
 Number Reporting = 25  
 Population Range = 10,000 - 14,999  
 2000 Population = 298,266

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	6,210,815	520.58
Property Taxes	2,491,866	208.86
Real and personal property taxes	1,965,947	164.78
All other property taxes	525,920	44.08
Sales Taxes	1,375,087	115.26
Local option sales taxes	638,223	53.49
MARTA tax	0	0.00
Special purpose sales tax	736,864	61.76
Excise and Special Use Taxes	321,996	26.99
Alcoholic beverage taxes	49,084	4.11
Insurance premiums taxes	247,935	20.78
Hotel/motel taxes	19,675	1.65
Franchise payments taxes	4,620	0.39
Other excise and special use taxes	682	0.06
Licenses, Permits and Fees	65,801	5.52
Intergovernmental Revenues	659,075	55.24
State	418,995	35.12
State DHR Health Grants	138,765	11.63
Other local funds	47,057	3.94
Federal funds	54,258	4.55
Service Charges and Other Revenues	1,296,989	108.71
Service charge revenues	611,623	51.26
Other revenues	685,366	57.45

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	5,017,290	420.54
Administration	957,622	80.27
Financial administration	61,760	5.18
Tax commissioner	122,318	10.25
Tax assessor/appraiser	126,953	10.64
General administration	334,137	28.01
General government buildings	109,131	9.15
General insurance	161,352	13.52
Legal fees	41,971	3.52
Public Safety and Corrections	1,050,119	88.02
Sheriff's department	634,382	53.17
Police department	2,242	0.19
Correctional institute	35,982	3.02
Jail	262,920	22.04
Fire department	114,593	9.60
Courts	405,194	33.96
Superior court	122,280	10.25
State court	16,010	1.34
Juvenile and magistrate court	71,111	5.96
Probate court	90,236	7.56
Clerk of courts	105,556	8.85
Municipal court	0	0.00
Health and Human Services	952,994	79.88
County/municipal hospital	344,035	28.84
Payments to other hospitals	26,521	2.22
Public health	91,095	7.64
Public welfare and social services	88,572	7.42
Ambulance service	264,005	22.13
State DHR health grants	138,765	11.63
Public works	360,759	30.24
Parking facilities and meters	0	0.00
Natural resources	51,412	4.31
Garbage and trash collection	106,097	8.89
Garbage disposal (landfill)	203,249	17.04

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	682,569	57.21
Highways and streets	681,372	57.11
Drainage	1,197	0.10
Leisure services	150,755	12.64
Parks and recreation	119,364	10.00
Libraries	31,391	2.63
Education (non-school board)	7,119	0.60
Community Development	116,826	9.79
Building inspection and regulation	33,186	2.78
Community development	83,640	7.01
Other General Operating	333,335	27.94

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	338,343	28.36
Total Construction	245,985	20.62
1 Highways and streets (Const.)	519,289	45.05
2 Other expenditures (Const.)	310,336	25.17
3 General administration (Const.)	304,232	23.99
4 Community development (Land)	306,126	23.22
5 General government buildings (Const.)	229,818	22.31
6 Community development (Const.)	243,565	21.40
7 Public welfare and social services (Const.)	255,185	21.36
8 Correctional institute (Const.)	230,913	21.05
9 Jail (Const.)	149,576	13.79
10 Garbage and trash disposal (Const.)	136,137	12.76
11 Highways and streets (Land)	103,529	8.63
12 Parks and recreation (Const.)	86,759	7.35
13 Fire department (Land)	57,418	4.78
14 Garbage and trash collection (Land)	48,310	4.42
15 Sheriffs department (Land)	51,503	4.29
16 Ambulance service (Land)	42,875	3.51
17 General administration (Land)	40,946	3.39
18 Other expenditures (Land)	39,290	3.30

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year  
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	500,000	47.21	1
General obligation bonds	0	0.00	0
Other long-term debt	51,200	4.97	1
Lease purchase debt	860,714	69.67	10
Short-term debt	988,607	81.97	8
Retired during year			
Revenue bonds	126,383	9.97	5
General obligation bonds	229,566	19.82	7
Other long-term debt	17,805	1.47	4
Lease purchase debt	493,810	41.04	16
Short-term debt	778,873	67.21	10
Outstanding end of year			
Revenue bonds	1,100,703	81.91	3
General obligation bonds	2,801,477	245.33	5
Other long-term debt	91,530	7.55	4
Lease purchase debt	757,056	62.87	16
Short-term debt	842,656	69.70	5
Interest paid			
Revenue bonds	44,653	3.52	5
General obligation bonds	117,510	10.15	7
Other long-term debt	7,187	0.62	3
Lease purchase debt	72,916	6.12	16
Short-term debt	28,361	2.41	11

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	397,711	31.57	4
Bond funds	1,155,525	109.45	2
General/other funds	2,809,044	235.45	25

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Multi-purpose	G.O.	6,560,000	1
2 Jails	G.O.	5,705,000	1
3 Multi-purpose	lease pool	3,452,258	2
4 Public buildings	G.O.	1,285,000	1
5 Water/sewer system	revenue bond	1,100,703	3
6 All purposes	short-term	842,656	5
7 All other	G.O.	448,750	1
8 Highways, streets and drainage	lease pool	189,557	10
9 Fire protection	lease pool	158,766	9
10 All other	lease pool	128,721	8
11 Water/sewer system	other long-term	117,168	2
12 Solid waste system	lease pool	112,012	4

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	479,253	5	1,196,989	5
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	2,720	1	27,893	1
Solid waste system	311,728	5	386,018	4
Other enterprise funds	111,211	6	173,076	6

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	483,104	9.9%
Gross salaries and wages	1,712,030	35.1%
Total personnel expenditures	2,195,135	45.0%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	971.32	100.0%
1 Hospital charges	282.92	29.1%
2 Real and personal property taxes	164.78	17.0%
3 Special purpose sales tax	67.46	6.9%
4 Local option sales tax	53.49	5.5%
5 Water and sewer system	39.29	4.0%
6 Public utilities taxes	37.41	3.9%
7 State intergovernmental revenues	35.12	3.6%
8 Fines, forfeits and court fees	30.19	3.1%
9 Solid waste system	24.55	2.5%
10 Landfill fees	21.15	2.2%
11 Insurance premiums taxes	20.78	2.1%
12 Motor vehicle taxes	20.53	2.1%
13 Garbage and trash collection charges	17.04	1.8%
14 Ambulance charges	15.56	1.6%
15 State DHR health grants	11.63	1.2%
16 Special assessments	10.12	1.0%
17 Other enterprise funds	9.67	1.0%
18 Fee collections of county officers	9.61	1.0%
19 Other local intergovernmental revenues	9.54	1.0%
20 All additional revenues	8.95	0.9%
21 Interest earnings on investments	7.99	0.8%
22 Hotel/motel tax	7.91	0.8%
23 Federal intergovernmental revenues	7.65	0.8%
24 Other service charges	6.93	0.7%
25 Tax collection fees	6.85	0.7%
26 FIFA, penalties, interest and cost	6.31	0.6%
27 Building permits	5.40	0.6%
28 Receipts from sale of real property	4.32	0.4%
29 Alcoholic beverage taxes	4.11	0.4%
30 Parks and recreation charges	3.75	0.4%
31 Mobile home taxes	3.38	0.3%
32 Intangible taxes (regular and recording)	3.37	0.3%
33 Fire service subscription fees	2.97	0.3%
34 Rents and royalties	2.91	0.3%
35 Receipts from sale of materials	2.43	0.3%
36 Business licenses and occupational taxes	1.26	0.1%
37 Railroad equipment tax	1.18	0.1%
38 Franchise payments taxes	0.77	0.1%
39 Other licenses, permits and fees	0.72	0.1%
40 Alcoholic beverage taxes	0.66	0.1%
41 Other excise and special use taxes	0.42	0.0%
42 Airport	0.22	0.0%
43 Cemetery fees	0.00	0.0%
44 Electric supply system	0.00	0.0%
45 Gas supply system	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 Parking facilities and meters	0.00	0.0%



Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,204.07	100.0%
1 Debt service costs	324.06	26.9%
2 County/municipal hospital	109.01	9.1%
3 Water and sewer system	98.14	8.2%
4 Correctional institute	82.00	6.8%
5 Highways and streets	57.11	4.7%
6 Sheriff's department	53.17	4.4%
7 Construction (non-utility)	49.52	4.1%
8 Other general expenditures	38.92	3.2%
9 Solid waste system	30.29	2.5%
10 General administration	28.01	2.3%
11 Purchase of equipment and land	26.60	2.2%
12 Payments to other hospitals	24.78	2.1%
13 Jail	24.77	2.1%
14 Ambulance service	23.95	2.0%
15 Garbage and trash disposal	23.79	2.0%
16 Garbage and trash collection	16.19	1.3%
17 General insurance	16.03	1.3%
18 Other enterprise funds	15.05	1.3%
19 State DHR health grants	11.63	1.0%
20 Community development	11.43	0.9%
21 Clerk of courts	10.91	0.9%
22 Tax assessor/appraiser	10.64	0.9%
23 Superior court	10.61	0.9%
24 Tax commissioner	10.25	0.9%
25 Parks and recreation	10.00	0.8%
26 Fire department	10.00	0.8%
27 General government buildings	9.90	0.8%
28 Public health	8.02	0.7%
29 Financial administration	7.95	0.7%
30 Probate court	7.56	0.6%
31 Public welfare and social services	7.42	0.6%
32 Juvenile and magistrate court	5.96	0.5%
33 State Court	5.10	0.4%
34 Building inspection and regulation	4.96	0.4%
35 Natural resources	4.71	0.4%
36 Legal fees	4.18	0.3%
37 Education (general government)	3.84	0.3%
38 Libraries	2.63	0.2%
39 Airport	2.26	0.2%
40 Drainage	1.47	0.1%
41 Police department	1.21	0.1%

County Group - F  
 Number Reporting = 32  
 Population Range = Less than 10,000  
 2000 Population = 213,490

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	3,164,832	474.38
Property Taxes	1,349,787	202.32
Real and personal property taxes	1,066,466	159.85
All other property taxes	283,321	42.47
Sales Taxes	638,437	95.70
Local option sales taxes	279,754	41.93
MARTA tax	0	0.00
Special purpose sales tax	358,684	53.76
Excise and Special Use Taxes	155,104	23.25
Alcoholic beverage taxes	20,760	3.11
Insurance premiums taxes	127,137	19.06
Hotel/motel taxes	1,237	0.19
Franchise payments taxes	4,801	0.72
Other excise and special use taxes	1,169	0.18
Licenses, Permits and Fees	19,298	2.89
Intergovernmental Revenues	470,389	70.51
State	233,287	33.87
State DHR Health Grants	111,096	16.13
Other local funds	39,060	5.67
Federal funds	102,120	14.83
Service Charges and Other Revenues	531,817	79.71
Service charge revenues	173,482	26.00
Other revenues	358,335	53.71

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	2,535,165	380.00
Administration	558,559	83.72
Financial administration	27,278	4.09
Tax commissioner	78,962	11.84
Tax assessor/appraiser	73,304	10.99
General administration	225,851	33.85
General government buildings	69,011	10.34
General insurance	72,138	10.81
Legal fees	12,015	1.80
Public Safety and Corrections	469,588	70.39
Sheriff's department	298,365	44.72
Police department	0	0.00
Correctional institute	14,788	2.22
Jail	131,184	19.66
Fire department	25,252	3.78
Courts	241,389	36.18
Superior court	55,607	8.33
State court	10,277	1.54
Juvenile and magistrate court	36,274	5.44
Probate court	69,251	10.38
Clerk of courts	69,980	10.49
Municipal court	0	0.00
Health and Human Services	453,463	67.97
County/municipal hospital	17,341	2.60
Payments to other hospitals	4,960	0.74
Public health	61,341	9.19
Public welfare and social services	65,160	9.77
Ambulance service	192,293	28.82
State DHR health grants	112,368	16.84
Public works	177,608	26.62
Parking facilities and meters	0	0.00
Natural resources	36,782	5.51
Garbage and trash collection	56,594	8.48
Garbage disposal (landfill)	84,232	12.63

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	434,079	65.06
Highways and streets	433,019	64.91
Drainage	1,060	0.16
Leisure services	61,380	9.20
Parks and recreation	42,618	6.39
Libraries	18,762	2.81
Education (non-school board)	0	0.00
Community Development	27,765	4.16
Building inspection and regulation	8,163	1.22
Community development	19,602	2.94
Other General Operating	111,334	16.69

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	167,843	25.16
Total Construction	280,207	42.00
1 Highways and streets (Const.)	287,350	44.07
2 Other expenditures (Const.)	367,395	41.68
3 General government buildings (Const.)	249,895	34.05
4 Public welfare and social services (Const.)	118,772	17.91
5 Community development (Const.)	134,445	17.77
6 Correctional institute (Const.)	56,063	10.67
7 Ambulance service (Land)	60,361	8.53
8 Garbage and trash disposal (Const.)	72,564	8.00
9 Highways and streets (Land)	43,658	6.42
10 Garbage and trash disposal (Land)	48,518	5.71
11 Correctional institute (Land)	29,391	5.60
12 Garbage and trash collection (Const.)	52,731	5.51
13 Other expenditures (Land)	36,787	4.94
14 General government buildings (Land)	29,309	4.47
15 Fire department (Const.)	31,182	4.12
16 Ambulance service (Const.)	35,835	3.79
17 Sheriffs department (Land)	24,582	3.50
18 Libraries (Const.)	20,166	3.33

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year  
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	54	0.01	1
General obligation bonds	0	0.00	0
Other long-term debt	261,962	32.71	9
Lease purchase debt	85,506	11.00	10
Short-term debt	470,893	65.25	11
Retired during year			
Revenue bonds	34,505	4.65	2
General obligation bonds	107,248	14.24	4
Other long-term debt	121,582	15.68	11
Lease purchase debt	64,619	8.76	21
Short-term debt	286,984	38.21	16
Outstanding end of year			
Revenue bonds	1,456,930	196.27	2
General obligation bonds	889,160	118.04	4
Other long-term debt	665,019	85.77	11
Lease purchase debt	165,897	22.28	19
Short-term debt	251,767	33.10	13
Interest paid			
Revenue bonds	79,479	10.71	2
General obligation bonds	42,002	5.58	4
Other long-term debt	30,151	3.98	10
Lease purchase debt	10,233	1.39	21
Short-term debt	14,203	1.89	16

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	377,258	48.15	5
Bond funds	55	0.01	1
General/other funds	1,323,093	198.32	32

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
1 Solid waste system	G.O.	2,929,713	1
2 Water/sewer system	revenue bond	1,405,375	2
3 Water/sewer system	other long-term	1,018,676	2
4 Public buildings	lease pool	522,253	2
5 Solid waste system	other long-term	497,115	5
6 Multi-purpose	other long-term	458,265	2
7 All other	other long-term	295,978	5
8 Public buildings	G.O.	285,000	1
9 All purposes	short-term	251,767	13
10 Parks and recreation facilities	G.O.	200,000	1
11 Highways, streets and drainage	other long-term	158,123	2
12 Highways, streets and drainage	lease pool	134,418	10

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)**

<b>Type of fund</b>	<b>---- Revenues ----</b>		<b>---- Expenditures ----</b>	
	<b>Amount (\$)</b>	<b>Number reporting</b>	<b>Amount (\$)</b>	<b>Number reporting</b>
Water and sewer	208,408	5	1,083,740	5
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	0	0	0	0
Solid waste system	235,016	2	157,290	3
Other enterprise funds	139,673	5	186,710	5

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	224,669	9.3%
Gross salaries and wages	1,051,234	43.4%
Total personnel expenditures	1,275,902	52.7%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	665.63	100.0%
1 Real and personal property taxes	159.85	24.0%
2 Special purpose sales tax	61.81	9.3%
3 Local option sales tax	42.41	6.4%
4 Solid waste system	36.93	5.5%
5 State intergovernmental revenues	35.29	5.3%
6 Fines, forfeits and court fees	31.22	4.7%
7 Federal intergovernmental revenues	30.06	4.5%
8 Water and sewer system	25.58	3.8%
9 Motor vehicle taxes	24.60	3.7%
10 Ambulance charges	23.08	3.5%
11 Other enterprise funds	22.28	3.3%
12 Insurance premiums taxes	19.06	2.9%
13 State DHR health grants	16.81	2.5%
14 Public utilities taxes	13.97	2.1%
15 Garbage and trash collection charges	12.75	1.9%
16 Receipts from sale of materials	12.38	1.9%
17 Other local intergovernmental revenues	11.83	1.8%
18 Landfill fees	11.66	1.8%
19 Fee collections of county officers	8.51	1.3%
20 Tax collection fees	6.18	0.9%
21 Other service charges	6.00	0.9%
22 Parks and recreation charges	5.74	0.9%
23 All additional revenues	5.58	0.8%
24 Interest earnings on investments	4.93	0.7%
25 FIFA, penalties, interest and cost	4.13	0.6%
26 Other excise and special use taxes	3.86	0.6%
27 Special assessments	3.66	0.5%
28 Mobile home taxes	3.52	0.5%
29 Alcoholic beverage taxes	3.33	0.5%
30 Rents and royalties	3.04	0.5%
31 Receipts from sale of real property	2.88	0.4%
32 Intangible taxes (regular and recording)	2.39	0.4%
33 Railroad equipment tax	2.30	0.3%
34 Building permits	2.27	0.3%
35 Franchise payments taxes	1.49	0.2%
36 Hotel/motel tax	1.45	0.2%
37 Other licenses, permits and fees	1.12	0.2%
38 Business licenses and occupational taxes	1.10	0.2%
39 Alcoholic beverage taxes	0.53	0.1%
40 Fire service subscription fees	0.07	0.0%
41 Airport	0.00	0.0%
42 Cemetery fees	0.00	0.0%
43 Electric supply system	0.00	0.0%
44 Gas supply system	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 Parking facilities and meters	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,413.99	100.0%
1 Debt service costs	596.44	42.2%
2 Water and sewer system	133.02	9.4%
3 Correctional institute	90.10	6.4%
4 Highways and streets	64.91	4.6%
5 Construction (non-utility)	53.48	3.8%
6 Sheriff's department	44.72	3.2%
7 General administration	33.85	2.4%
8 Ambulance service	31.61	2.2%
9 Other enterprise funds	29.78	2.1%
10 Purchase of equipment and land	26.30	1.9%
11 Payments to other hospitals	25.11	1.8%
12 Solid waste system	24.10	1.7%
13 Jail	22.74	1.6%
14 Other general expenditures	20.55	1.5%
15 Garbage and trash collection	18.34	1.3%
16 County/municipal hospital	16.98	1.2%
17 State DHR health grants	16.84	1.2%
18 Garbage and trash disposal	14.41	1.0%
19 General insurance	12.70	0.9%
20 Clerk of courts	12.62	0.9%
21 Tax commissioner	11.84	0.8%
22 General government buildings	11.04	0.8%
23 Tax assessor/appraiser	10.99	0.8%
24 Probate court	10.38	0.7%
25 Public welfare and social services	9.77	0.7%
26 Public health	9.19	0.7%
27 Superior court	9.17	0.6%
28 State Court	7.88	0.6%
29 Parks and recreation	7.06	0.5%
30 Financial administration	6.43	0.5%
31 Natural resources	6.05	0.4%
32 Juvenile and magistrate court	5.79	0.4%
33 Community development	4.94	0.3%
34 Fire department	4.06	0.3%
35 Building inspection and regulation	3.69	0.3%
36 Libraries	2.98	0.2%
37 Legal fees	2.31	0.2%
38 Drainage	1.81	0.1%



**Consolidated Group -**  
**Number Reporting =**  
**Population Range =**  
**2000 Population =**

**T**  
**3**  
**All Groups**  
**487,555**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	158,892,411	977.69
Property Taxes	39,282,571	241.71
Real and personal property taxes	29,443,312	181.17
All other property taxes	9,839,258	60.54
Sales Taxes	48,974,328	301.35
Local option sales taxes	25,177,880	154.92
MARTA tax	0	0.00
Special purpose sales tax	23,796,448	146.42
Excise and Special Use Taxes	18,790,097	115.62
Alcoholic beverage taxes	2,524,009	15.53
Insurance premiums taxes	6,184,245	38.05
Hotel/motel taxes	2,334,043	14.36
Franchise payments taxes	7,512,727	46.23
Other excise and special use taxes	235,073	1.45
Licenses, Permits and Fees	6,406,256	39.42
Intergovernmental Revenues	18,079,022	111.24
State	5,997,441	36.90
State DHR Health Grants	6,690,030	41.16
Other local funds	242,708	1.49
Federal funds	5,148,843	31.68
Service Charges and Other Revenues	27,360,137	168.35
Service charge revenues	7,433,771	45.74
Other revenues	19,926,367	122.61

**Table 2. General Operating Expenditures by Category**

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	114,147,903	702.37
Administration	19,499,702	119.98
Financial administration	2,779,795	17.10
Tax commissioner	1,033,546	6.36
Tax assessor/appraiser	950,908	5.85
General administration	10,091,684	62.10
General government buildings	2,494,831	15.35
General insurance	843,780	5.19
Legal fees	1,305,157	8.03
Public Safety and Corrections	41,922,655	257.96
Sheriff's department	8,629,089	53.10
Police department	10,847,018	66.74
Correctional institute	3,111,294	19.14
Jail	7,938,698	48.85
Fire department	11,396,556	70.12
Courts	6,362,044	39.15
Superior court	2,552,973	15.71
State court	929,864	5.72
Juvenile and magistrate court	695,733	4.28
Probate court	282,147	1.74
Clerk of courts	1,136,817	7.00
Municipal court	764,509	4.70
Health and Human Services	14,215,592	87.47
County/municipal hospital	0	0.00
Payments to other hospitals	3,823,343	23.53
Public health	1,831,350	11.27
Public welfare and social services	811,902	5.00
Ambulance service	1,058,967	6.52
State DHR health grants	6,690,030	41.16
Public works	3,924,208	24.15
Parking facilities and meters	282,289	1.74
Natural resources	466,081	2.87
Garbage and trash collection	2,790,933	17.17
Garbage disposal (landfill)	384,905	2.37

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, streets and drainage	9,533,968	58.66
Highways and streets	7,670,226	47.20
Drainage	1,863,742	11.47
Leisure services	9,071,532	55.82
Parks and recreation	8,150,283	50.15
Libraries	921,249	5.67
Education (non-school board)	0	0.00
Community Development	5,947,394	36.60
Building inspection and regulation	1,574,955	9.69
Community development	4,372,439	26.90
Other General Operating	3,670,809	22.59

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	14,985,588	92.21
Total Construction	17,629,042	108.47
1 Parks and recreation (Const.)	7,357,611	38.12
2 Highways and streets (Const.)	5,849,110	35.99
3 Sheriffs department (Land)	5,269,780	27.30
4 Police department (Const.)	2,625,301	25.87
5 Public health (Const.)	5,088,746	25.47
6 General government buildings (Land)	3,665,803	22.56
7 Public health (Land)	3,278,878	16.41
8 Jail (Const.)	2,806,709	15.07
9 Garbage and trash disposal (Const.)	2,774,767	14.89
10 General administration (Land)	1,983,822	12.21
11 Financial administration (Land)	1,477,880	7.66
12 Fire department (Const.)	919,580	6.39
13 Other expenditures (Land)	1,229,115	6.37
14 Parks and recreation (Land)	948,171	4.91
15 Other expenditures (Const.)	869,990	4.35

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year  
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	0	0.00	0
General obligation bonds	38,330,000	205.75	1
Other long-term debt	1,614,952	10.72	2
Lease purchase debt	1,786,978	9.59	1
Short-term debt	0	0.00	0
Retired during year			
Revenue bonds	10,290,972	63.32	3
General obligation bonds	4,533,333	27.89	3
Other long-term debt	938,228	5.77	3
Lease purchase debt	1,560,313	9.60	3
Short-term debt	0	0.00	0
Outstanding end of year			
Revenue bonds	57,010,310	350.79	3
General obligation bonds	23,195,000	142.72	3
Other long-term debt	12,307,440	75.73	3
Lease purchase debt	3,806,391	23.42	3
Short-term debt	0	0.00	0
Interest paid			
Revenue bonds	2,889,789	17.78	3
General obligation bonds	631,770	3.89	3
Other long-term debt	696,445	4.29	3
Lease purchase debt	201,954	1.24	3
Short-term debt	0	0.00	0

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	7,969,810	49.04	3
Bond funds	16,319,440	100.42	3
General/other funds	158,811,400	977.19	3



**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Multi-purpose	G.O.	65,040,000	1
2 Water/sewer system	revenue bond	41,193,333	3
3 Water/sewer system	other long-term	21,121,006	1
4 All other	revenue bond	13,693,566	3
5 Solid waste system	revenue bond	5,335,000	1
6 All other	other long-term	5,267,104	3
7 Public buildings	lease pool	3,928,442	1
8 Multi-purpose	lease pool	2,975,360	2
9 Public buildings	G.O.	2,670,000	1
10 Highways, streets and drainage	G.O.	1,350,000	1
11 Parks and recreation facilities	revenue bond	785,233	1
12 Law enforcement and corrections	lease pool	550,415	1
13 Jails	G.O.	525,000	1
14 All other	lease pool	486,870	1
15 Highways, streets and drainage	lease pool	198,443	1

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Average amount (\$)	Number reporting	Average amount (\$)	Number reporting
Water and sewer	31,683,200	2	35,661,882	2
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	4,930,983	2	5,184,340	2
Solid waste system	4,340,235	2	4,629,871	2
Other enterprise funds	3,300,775	3	8,636,394	3

**Table 8. Average Personnel Expenditures for Current Operations**

Category	Average amount (\$)	As % of current operations
Employee benefits	15,292,157	14.2%
Gross salaries and wages	60,604,451	56.4%
Total personnel expenditures	75,896,608	70.6%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Purpose</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	1,344.79	100.0%
1 Water and sewer system	210.34	15.6%
2 Real and personal property taxes	181.17	13.5%
3 Local option sales tax	154.92	11.5%
4 Special purpose sales tax	146.42	10.9%
5 Public utilities taxes	53.46	4.0%
6 Interest earnings on investments	50.13	3.7%
7 Franchise payments taxes	46.23	3.4%
8 Garbage and trash collection charges	42.19	3.1%
9 State DHR health grants	41.16	3.1%
10 Fines, forfeits and court fees	38.70	2.9%
11 Insurance premiums taxes	38.05	2.8%
12 State intergovernmental revenues	36.90	2.7%
13 Airport	32.74	2.4%
14 Federal intergovernmental revenues	31.68	2.4%
15 Business licenses and occupational taxes	29.39	2.2%
16 Solid waste system	28.81	2.1%
17 Motor vehicle taxes	23.27	1.7%
18 Other enterprise funds	20.31	1.5%
19 All additional revenues	16.63	1.2%
20 Alcoholic beverage taxes	15.53	1.2%
21 Other service charges	15.45	1.1%
22 Hotel/motel tax	14.36	1.1%
23 Tax collection fees	8.51	0.6%
24 Ambulance charges	7.19	0.5%
25 Landfill fees	6.90	0.5%
26 Receipts from sale of materials	6.58	0.5%
27 Parks and recreation charges	6.55	0.5%
28 FIFA, penalties, interest and cost	6.19	0.5%
29 Receipts from sale of real property	5.85	0.4%
30 Alcoholic beverage taxes	5.04	0.4%
31 Rents and royalties	5.03	0.4%
32 Building permits	3.94	0.3%
33 Intangible taxes (regular and recording)	3.84	0.3%
34 Other local intergovernmental revenues	2.53	0.2%
35 Parking facilities and meters	2.14	0.2%
36 Other excise and special use taxes	1.83	0.1%
37 Fee collections of county officers	1.56	0.1%
38 Other licenses, permits and fees	1.05	0.1%
39 Mobile home taxes	0.80	0.1%
40 Railroad equipment tax	0.74	0.1%
41 Fire service subscription fees	0.49	0.0%
42 Cemetery fees	0.17	0.0%
43 Electric supply system	0.00	0.0%
44 Gas supply system	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 Special assessments	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,483.83	100.0%
1 Water and sewer system	236.75	16.0%
2 Debt service costs	133.79	9.0%
3 Police department	113.08	7.6%
4 Construction (non-utility)	108.47	7.3%
5 Purchase of equipment and land	92.21	6.2%
6 Fire department	70.12	4.7%
7 General administration	62.10	4.2%
8 Other enterprise funds	53.14	3.6%
9 Sheriff's department	53.10	3.6%
10 Parks and recreation	50.15	3.4%
11 Jail	48.85	3.3%
12 Highways and streets	47.20	3.2%
13 State DHR health grants	41.16	2.8%
14 Airport	34.42	2.3%
15 Solid waste system	30.74	2.1%
16 Drainage	30.01	2.0%
17 Community development	26.90	1.8%
18 Payments to other hospitals	23.53	1.6%
19 Other general expenditures	22.59	1.5%
20 Garbage and trash collection	21.69	1.5%
21 Correctional institute	19.14	1.3%
22 Financial administration	17.10	1.2%
23 Ambulance service	17.05	1.1%
24 Superior court	15.71	1.1%
25 General government buildings	15.35	1.0%
26 Public health	11.27	0.8%
27 Building inspection and regulation	9.69	0.7%
28 Libraries	9.17	0.6%
29 General insurance	8.80	0.6%
30 Legal fees	8.03	0.5%
31 Clerk of courts	7.00	0.5%
32 Tax commissioner	6.36	0.4%
33 Garbage and trash disposal	6.20	0.4%
34 Tax assessor/appraiser	5.85	0.4%
35 State Court	5.72	0.4%
36 Public welfare and social services	5.00	0.3%
37 Municipal court	4.70	0.3%
38 Juvenile and magistrate court	4.28	0.3%
39 Natural resources	2.87	0.2%
40 Parking facilities and meters	2.81	0.2%
41 Probate court	1.74	0.1%



# Appendix C: Index to County and Consolidated Governments

County	2000 Population	Group	Responded to survey	County	2000 Population	Group	Responded to survey
1 Appling	17,419	D	Yes	41 Crawford	12,495	E	Yes
2 Athens-Clarke *	101,489	A	Yes	42 Crisp	21,996	D	Yes
3 Atkinson	7,609	F	Yes	43 Dade	15,154	D	Yes
4 Augusta/Richmond *	199,775	A	Yes	44 Dawson	15,999	D	Yes
5 Bacon	10,103	E	Yes	45 Decatur	28,240	C	Yes
6 Baker	4,074	F	Yes	46 DeKalb	665,865	A	Yes
7 Baldwin	44,700	C	Yes	47 Dodge	19,171	D	Yes
8 Banks	14,422	E	Yes	48 Dooley	11,525	E	Yes
9 Barrow	46,144	C	Yes	49 Dougherty	96,065	B	Yes
10 Bartow	76,019	B	Yes	50 Douglas	92,174	B	Yes
11 Ben Hill	17,484	D	Yes	51 Early	12,354	E	Yes
12 Berrien	16,235	D	Yes	52 Echols	3,754	F	Yes
13 Bibb	153,887	A	Yes	53 Effingham	37,535	C	Yes
14 Bleckley	11,666	E	Yes	54 Elbert	20,511	D	Yes
15 Brantley	14,629	E	Yes	55 Emanuel	21,837	D	Yes
16 Brooks	16,450	D	Yes	56 Evans	10,495	E	Yes
17 Bryan	23,417	D	Yes	57 Fannin	19,798	D	Yes
18 Bulloch	55,983	B	Yes	58 Fayette	91,263	B	Yes
19 Burke	22,243	D	Yes	59 Floyd	90,565	B	Yes
20 Butts	19,522	D	Yes	60 Forsyth	98,407	B	Yes
21 Calhoun	6,320	F	Yes	61 Franklin	20,285	D	Yes
22 Camden	43,664	C	Yes	62 Fulton	816,006	A	Yes
23 Candler	9,577	F	Yes	63 Gilmer	23,456	D	Yes
24 Carroll	87,268	B	Yes	64 Glascock	2,556	F	Yes
25 Catoosa	53,282	B	Yes	65 Glynn	67,568	B	Yes
26 Charlton	10,282	E	Yes	66 Gordon	44,104	C	Yes
27 Chatham	232,048	A	Yes	67 Grady	23,659	D	Yes
28 Chattahoochee	14,882	E	Yes	68 Greene	14,406	E	Yes
29 Chattooga	25,470	C	Yes	69 Gwinnett	588,448	A	Yes
30 Cherokee	141,903	A	Yes	70 Habersham	35,902	C	Yes
31 Clay	3,357	F	Yes	71 Hall	139,277	A	Yes
32 Clayton	236,517	A	Yes	72 Hancock	10,076	E	Yes
33 Clinch	6,878	F	Yes	73 Haralson	25,690	C	Yes
34 Cobb	607,751	A	Yes	74 Harris	23,695	D	Yes
35 Coffee	37,413	C	Yes	75 Hart	22,997	D	Yes
36 Colquitt	42,053	C	Yes	76 Heard	11,012	E	Yes
37 Columbia	89,288	B	Yes	77 Henry	119,341	A	Yes
38 Columbus/Muscogee *	186,291	A	Yes	78 Houston	110,765	A	Yes
39 Cook	15,771	D	Yes	79 Irwin	9,931	F	Yes
40 Coweta	89,215	B	Yes	80 Jackson	41,589	C	Yes

# Appendix C: Index to County and Consolidated Governments

County	2000 Population	Group	Responded to survey	County	2000 Population	Group	Responded to survey
81 Jasper	11,426	E	Yes	121 Randolph	7,791	F	Yes
82 Jeff Davis	12,684	E	Yes	122 Rockdale	70,111	B	Yes
83 Jefferson	17,266	D	Yes	123 Schley	3,766	F	Yes
84 Jenkins	8,575	F	Yes	124 Screven	15,374	D	Yes
85 Johnson	8,560	F	Yes	125 Seminole	9,369	F	Yes
86 Jones	23,639	D	Yes	126 Spalding	58,417	B	Yes
87 Lamar	15,912	D	Yes	127 Stephens	25,435	C	Yes
88 Lanier	7,241	F	Yes	128 Stewart	5,252	F	Yes
89 Laurens	44,874	C	Yes	129 Sumter	33,200	C	Yes
90 Lee	24,757	D	Yes	130 Talbot	6,498	F	Yes
91 Liberty	61,610	B	Yes	131 Taliaferro	2,077	F	Yes
92 Lincoln	8,348	F	Yes	132 Tattnall	22,305	D	Yes
93 Long	10,304	E	Yes	133 Taylor	8,815	F	Yes
94 Lowndes	92,115	B	Yes	134 Telfair	11,794	E	Yes
95 Lumpkin	21,016	D	Yes	135 Terrell	10,970	E	Yes
96 Macon	14,074	E	Yes	136 Thomas	42,737	C	Yes
97 Madison	25,730	C	Yes	137 Tift	38,407	C	Yes
98 Marion	7,144	F	Yes	138 Toombs	26,067	C	Yes
99 McDuffie	21,231	D	Yes	139 Towns	9,319	F	Yes
100 McIntosh	10,847	E	Yes	140 Treutlen	6,854	F	Yes
101 Meriwether	22,534	D	Yes	141 Troup	58,779	B	Yes
102 Miller	6,383	F	Yes	142 Turner	9,504	F	Yes
103 Mitchell	23,932	D	Yes	143 Twiggs	10,590	E	Yes
104 Monroe	21,757	D	Yes	144 Union	17,289	D	Yes
105 Montgomery	8,270	F	Yes	145 Upson	27,597	C	Yes
106 Morgan	15,457	D	Yes	146 Walker	61,053	B	Yes
107 Murray	36,506	C	Yes	147 Walton	60,687	B	Yes
108 Newton	62,001	B	Yes	148 Ware	35,483	C	Yes
109 Oconee	26,225	C	Yes	149 Warren	6,336	F	Yes
110 Oglethorpe	12,635	E	Yes	150 Washington	21,176	D	Yes
111 Paulding	81,678	B	Yes	151 Wayne	26,565	C	Yes
112 Peach	23,668	D	Yes	152 Webster	2,390	F	Yes
113 Pickens	22,983	D	Yes	153 Wheeler	6,179	F	Yes
114 Pierce	15,636	D	Yes	154 White	19,944	D	Yes
115 Pike	13,688	E	Yes	155 Whitfield	83,525	B	Yes
116 Polk	38,127	C	Yes	156 Wilcox	8,577	F	Yes
117 Pulaski	9,588	F	Yes	157 Wilkes	10,687	E	Yes
118 Putnam	18,812	D	Yes	158 Wilkinson	10,220	E	Yes
119 Quitman	2,598	F	Yes	159 Worth	21,967	D	Yes
120 Rabun	15,050	D	Yes				